

SENATE BILL 116

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2003 Regular Session  
3lr0035

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By: **Chairman, Education, Health, and Environmental Affairs Committee**  
**(By Request - Departmental - Labor, Licensing and Regulation)**

Introduced and read first time: January 23, 2003

Rules suspended

Assigned to: Education, Health, and Environmental Affairs

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 20, 2003

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Certified Public Accountancy - Examinations**

3 FOR the purpose of requiring the State Board of Public Accounting to adopt certain  
4 regulations that establish the passing score for a certain licensing examination;  
5 authorizing the Board to send certain examination answers to the American  
6 Institute of Certified Public Accountants by electronic transmission; and  
7 repealing a certain passing score for the examination.

8 BY repealing and reenacting, with amendments,  
9 Article - Business Occupations and Professions  
10 Section 2-305  
11 Annotated Code of Maryland  
12 (2000 Replacement Volume and 2002 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article - Business Occupations and Professions**

16 2-305.

17 (a) An applicant who otherwise qualifies for a license is entitled to be  
18 examined as provided in this section.

19 (b) The Board shall give examinations to applicants at least twice a year, at  
20 the times and places that the Board determines.

1 (c) The Board shall give each qualified applicant notice of the time and place  
2 of examination.

3 (d) (1) The Board shall give the examination prepared by the American  
4 Institute of Certified Public Accountants or an equivalent examination as determined  
5 by the Board.

6 (2) The Board may use the services of the American Institute of Certified  
7 Public Accountants to prepare or grade an examination. If the Board uses the services  
8 of the Institute, the Board may accept as final the grades that the Institute  
9 determines.

10 (3) The Board may use the services of any person whom the Board  
11 considers appropriate to proctor an examination.

12 (e) The BOARD SHALL ADOPT REGULATIONS THAT ESTABLISH THE passing  
13 score for an examination [shall be 75% on each part].

14 (f) (1) The Board shall mail to each applicant notice of the applicant's  
15 examination score.

16 (2) Any applicant who requests an appointment within 60 days after the  
17 date on which the notice is mailed may review the applicant's answers to the  
18 examination.

19 (g) (1) If the Board uses the services of the American Institute of Certified  
20 Public Accountants to grade an examination, the Board may send the examination  
21 answers to the Institute BY ELECTRONIC TRANSMISSION, by mail, or by a private  
22 delivery service.

23 (2) If the Board sends out examination answers for grading in  
24 accordance with paragraph (1) of this subsection, the Board is not liable for the loss or  
25 destruction of any of the examination answers while the answers are out of the  
26 possession of the Board.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
28 July 1, 2003.